Assessment to Budget Process

May / June: Ratio Study submitted to DLGF and approved.

Mar. 1 – County
Assessor sends sales
data to Legislative
Services Agency and
DLGF. DLGF approves
sales data

Feb.15 – Statutory deadline for DLGF to certify budgets.

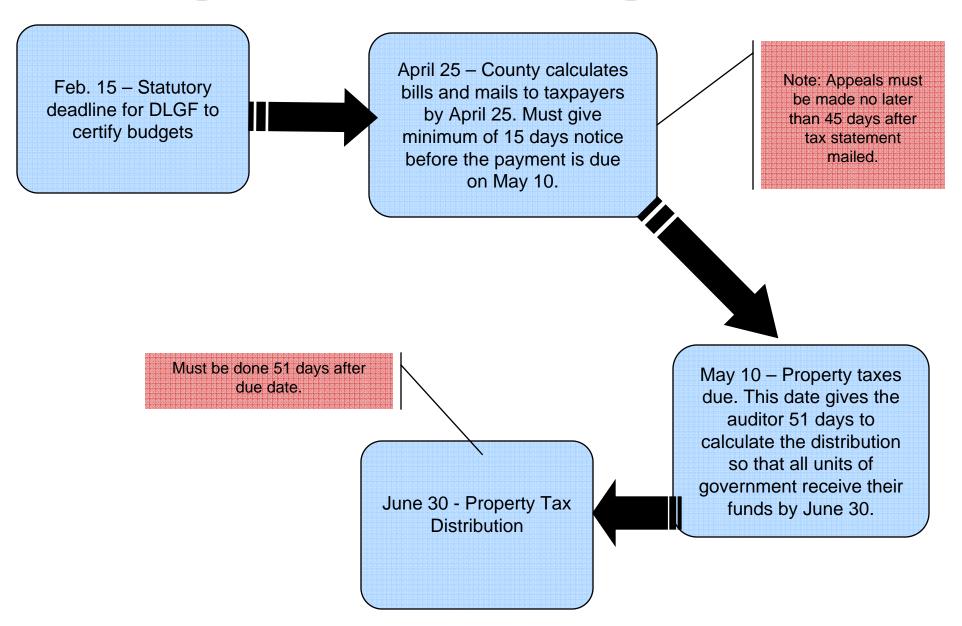
July 1 – Assessor gives certified values to the auditor. The auditor applies exemptions, deductions and abatements.

Mid-October: DLGF holds public hearings on budgets, gets taxpayer responses on budgets. DLGF works the budgets & calculates tax rates.

Oct. 15 – Tax Adjustment Board advertises adopted rates. Aug. 1 – Auditor certifies net assessed values and submits those to DLGF. County advertises & holds public budget hearings.

Sept. 30 – Last day for units to adopt budgets, levies and rates.

Budget to Tax Billing Process



Budget Overview

